

Operating Fund
Calculation of Operating Subsidy
PHA-Owned Rental Housing

**U.S. Department of Housing
and Urban Development**
Office of Public and Indian Housing

OMB Approval No. 2577-0029 (exp.06/30/2006)

Section 1

a) Name and Address of Public Housing Agency					b) Budget Submission to HUD required <input type="checkbox"/> Yes <input type="checkbox"/> No	
					c) Type of Submission <input type="checkbox"/> Original <input type="checkbox"/> Revision No.	
d) No. of HA Units	e) Unit Months Available (UMAs)	f) Subject FYE / /	g) ACC Number	h) Operating Fund Project Number		i) DUNS Number

Section 2

Line No.	Description	Requested by PHA (PUM)	HUD Modifications (PUM)
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Part A. Allowable Expenses and Additions

01	Previous allowable expense level (Part A, Line 08 of form HUD-52723 for previous year)		
02	Part A, Line 01 multiplied by .005		
03	Delta from form HUD-52720-B, if applicable (see instructions)		
04	"Requested" year units from latest form HUD-52720-A (see instructions)		
05	Add-ons to allowable expense level from previous fiscal year (see instructions)		
06	Total of Part A, Lines 01, 02, 03 and 05		
07	Inflation factor		
08	Revised allowable expense level (AEL) (Part A, Line 06 times Line 07)		
09	Transition Funding		
10	Increase to AEL		
11	Allowable utilities expense level from form HUD-52722-A		
12	Actual PUM cost of Independent Audit (IA) (Through FYE)		
13	Costs attributable to deprogrammed units		
14	Total Allowable Expenses and Additions (Sum of Part A, Lines 08 thru 13)		

Part B. Dwelling Rental Income

01	Total rent roll (as of / /)	\$	
02	Number of occupied units as of rent roll date		
03	Average monthly dwelling rental charge per unit for current budget year (Part B, Line 01 ÷ Line 02)		
04	Average monthly dwelling rental charge per unit for prior budget year		
05	Average monthly dwelling rental charge per unit for budget year 2 years ago		
06	Three-year average monthly dwelling rental charge per unit ([Part B, Line 03+Line 04+Line 05] ÷ 3)		
07	50/50 Income split ([Part B, Line 03 + Line 06] ÷ 2)		
08	Average monthly dwelling rental charge per unit (lesser of Part B, Line 03 or Line 07)		
09	Rental income adjustment factor	1.	1.
10	Projected average monthly dwelling rental charge per unit (Part B, Line 08 times Line 09)		
11	Projected occupancy percentage from form HUD-52728	%	%
12	Projected average monthly dwelling rental income per unit (Part B, Line 10 times Line 11)		

Part C. Non-dwelling Income

01	Other income		
02	Total operating receipts (Part B, Line 12 plus Part C, Line 01)		
03	PUM deficit or (Income) (Part A, Line 14 minus Part C, Line 02)		
		Requested by PHA (Whole dollars)	HUD Modifications (Whole dollars)
04	Deficit or (Income) before add-ons (Part C, Line 03 times Section 1, e)		

		Project Number:	
Line No.	Description	Requested by PHA (Whole Dollars)	HUD Modifications (Whole Dollars)
Part D. Add-ons for changes in Federal law or regulation and other eligibility			
01	FICA contributions		
02	Unemployment compensation		
03	Family Self Sufficiency Program		
04	Energy Add-On for loan amortization		
05	Unit reconfiguration		
06	Non-dwelling units approved for subsidy		
07	Long-term vacant units		
08	Phase Down for Demolitions		
09	Units Eligible for Resident Participation: Occupied Units (Part B, Line 02)		
10	Employee Units		
11	Police Units		
12	Total Units Eligible for Resident Participation (Sum of Part D, Lines 09 thru 11)		
13	Funding for Resident Participation (Part D, Line 12 x \$25)		
14	Other approved funding, not listed (Specify in Section 3)		
15	Total add-ons (sum of Part D, Lines 01, 02, 03, 04, 05, 06, 07, 08, 13 and 14)		
Part E. Calculation of Operating Subsidy Eligibility Before Adjustments			
01	Deficit or (Income) before adjustments (Total of Part C, Line 04 and Part D, Line 15)		
02	Actual cost of Independent Audit (IA)		
03	Operating subsidy eligibility before adjustments (greater of Part E, Line 01 or Line 02) (If less than zero, enter zero (0))		
Part F. Calculation of Operating Subsidy Approvable for Subject Fiscal Year (Note: Do not revise after the end of the subject FY)			
01	Utility Adjustment for Prior years		
02	Additional subject fiscal year operating subsidy eligibility (specify)		
03	Unfunded eligibility in prior fiscal years to be obligated in subject fiscal year		
04	HUD discretionary adjustments		
05	Other (specify)		
06	Other (specify)		
07	Unfunded portion due to proration	()	()
08	Net adjustments to operating subsidy (total of Part F, Lines 01 thru 07)		
09	Operating subsidy approvable for subject fiscal year (total of Part E, Line 03 and Part F, Line 08)		
HUD Use Only (Note: Do not revise after the end of the subject FY)			
10	Amount of operating subsidy approvable for subject fiscal year not funded		()
11	Amount of funds obligated in excess of operating subsidy approvable for subject fiscal year		
12	Funds obligated in subject fiscal year (sum of Part F, Lines 09 thru 11) (Must be the same as line 690 of the Operating Budget, form HUD-52564, for the subject fiscal year) Appropriation symbol(s):		
Part G. Memorandum of Amounts Due HUD, Including Amounts on Repayment Schedules			
01	Total amount due in previous fiscal year (Part G, Line 04 of form HUD-52723 for previous fiscal year)		
02	Total amount to be collected in subject fiscal year (Identify individual amounts under Section 3)	()	()
03	Total additional amount due HUD (include any amount entered on Part F, Line 11) (Identify individual amounts under Section 3)		
04	Total amount due HUD to be collected in future fiscal year(s) (Total of Part G, Lines 01 thru 03) (Identify individual amounts under Section 3)		

		Project Number:	
Line No.	Description	Requested by PHA (Whole Dollars)	HUD Modifications (Whole Dollars)
Part H. Calculation of Adjustments for Subject Fiscal Year			
This part is to be completed only after the subject fiscal year has ended			
01	Indicate the types of adjustments that have been reflected on this form: <input type="checkbox"/> Utility Adjustment <input type="checkbox"/> HUD discretionary adjustment (Specify under Section 3)		
02	Utility adjustment from form HUD-52722-B		
03	Deficit or (Income) after adjustments (total of Part E, Line 01 and Part H, Line 02)		
04	Operating subsidy eligibility after year-end adjustments (greater of Part E, Line 02 or Part H, Line 03)		
05	Part E, Line 03 of latest form HUD-52723 approved during subject FY (Do not use Part E, Line 03 of this revision)		
06	Net adjustments for subject fiscal year (Part H, Line 04 minus Part H, Line 05)		
07	Utility adjustment (enter same amount as Part H, Line 02)		
08	Total HUD discretionary adjustments (Part H, Line 06 minus Line 07)		
09	Unfunded portion of utility adjustment due to proration		
10	Unfunded portion of HUD discretionary adjustment due to proration		
11	Prorated utility adjustment (Part H, Line 07 plus Line 09)		
12	Prorated HUD discretionary adjustment (Part H, Line 08 plus Line 10)		

Section 3

Remarks (provide part and line numbers)

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate.
Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Signature of Authorized HA Representative & Date:	Signature of Authorized Field Office Representative & Date:
X	X

Public Reporting Burden for this collection of information is estimated to average 2.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 9(a) of the U.S. Housing Act of 1937, as amended, and by 24 CFR Part 990 HUD regulations. HUD makes payments for operating of low-income housing projects to PHAs. The Operating Fund determines the amount of operating subsidy to be paid to PHAs. PHAs provide information on the Allowable Expense Level (AEL), Allowable Utilities Expense Level and Other Costs for the major Operating Fund components. HUD reviews the information to determine each PHA's share of the total operating subsidy funds appropriated by Congress each fiscal year. HUD also uses the information as a means of estimating the annual aggregate operating subsidy eligibility of PHAs which serves as the basis for requesting annual appropriations from Congress. Responses to the collection of information are required to obtain a benefit. The information requested does not lend itself to confidentiality.

Instructions

This form is used by Public Housing Agencies (PHAs) to calculate eligibility for operating subsidy from the Operating Fund, in accordance with regulations at 24 CFR Part 990.

It is used for PHA-owned rental public housing developments and PHA units in mixed housing developments when operating subsidy is requested for such developments under the Operating Fund.

It is **not** used for Turnkey III and Mutual Help Homeownership Opportunity programs, Sections 23 and 10(c) leased housing programs, or the Housing Choice Vouchers (Section 8) program.

Unless directed otherwise, a PHA that is eligible to receive operating subsidy will send this form to its local Field Office. This form must be submitted for each PHA fiscal year in which operating subsidy is requested as required by 24 CFR 990.111. A separate form must be prepared for each project or group of projects under a separate Annual Contributions Contract (ACC).

When a PHA requests operating subsidy solely to cover the cost of an Independent Audit (IA), only the heading, Section E, Lines 02 and 03, and Part F need be completed.

SECTION 1

Heading Information:

d) Number of PHA Units. Enter the total number of dwelling units in the developments covered. In the case of an HA development involving the acquisition of scattered site housing, see also 990.104(b). A unit that meets the definition of being a long term vacant unit (see 990.102) will be included in the number of dwelling units.

e) Unit Months Available (UMAs). Enter the product of PHA Project Units multiplied by the number of months the units will be available for occupancy during the subject fiscal year. Do not include units defined as long term vacant units or units approved for nondwelling use in this calculation; See 24 CFR 990.102, Unit months available. (Note: The number of UMAs shown on all forms used to calculate Operating Subsidy, as well as the Operating Budget, form HUD-52564, must be the same.)

f) Subject Fiscal Year. Enter the ending date of the subject fiscal year. The subject fiscal year is the PHA's fiscal year or requested budget year for which this form is submitted.

g) ACC Number. Enter the number of the Annual Contributions Contract (ACC) covering the projects for which this form is submitted.

h) Operating Fund Project No. Enter the Operating Fund Project Number for the corresponding Operating Budget, form HUD-52564.

i) DUNS Number. Dunn & Bradstreet Universal Numbering System identification number.

SECTION 2

Part A. Allowable Expenses and Additions

Note. Except where otherwise indicated, all entries in Part A must be Per Unit Per Month (PUM) amounts, rounded to the nearest two (2) decimal places. A PUM amount is derived by dividing the corresponding dollar amount by the UMAs shown in the heading.

Line 01. Enter the Allowable Expense Level (AEL) for the previous fiscal year (i.e., the PHA fiscal year immediately preceding the subject fiscal year) as shown on Part A, Line 08 of the latest approved form HUD-52723 for the previous fiscal year.

Line 02. Always enter the product of Part A, Line 01 multiplied by .005. This adjusts the AEL for the aging of units.

Line 03. Enter the Delta from form HUD-52720-B if a PHA has experienced a change in the number of its units in excess of 5 percent or 1,000 units, whichever is less, since the last adjustment was made to the Allowable Expense Level using form HUD-52720-B.

Line 04. Enter the number of Requested Year "Total Dwelling Units" from the latest form HUD-52720-A. This maintains a record of the number of units used the last time an adjustment was made to the Allowable Expense Level using form HUD-52720-A, for the purpose of determining, in future years, when these forms must be used again in computing the amount on Part A, Line 03.

Line 05. Leave blank unless specific instructions have been issued by HUD for add-on costs previously entered in Part D of this form to be permanently incorporated into the AEL by an entry to Part A, Line 05.

Line 07. Enter the applicable inflation factor from the "Inflation Factor" table. **(Do not round.)**

Line 09. Transition Funding (See 24 CFR 990.106.)

Line 10. Reserved. Leave blank unless specific instructions are provided by HUD.

Line 11. Enter the Allowable Utilities Expense Level for the subject fiscal year using form HUD-52722-A.

Line 12. Enter actual costs (not estimated cost) of audits that have been charged to the management phase of the PHA's owned rental housing projects and that have not yet been funded.

Line 13. Enter the estimated costs attributable to deprogrammed units (see 24 CFR Part 990.108(b)(1)) which have been excluded from the UMAs shown in the heading of this form. Documentation of the estimated costs must be attached. The costs entered on Part A, Line 13 must not be included in any other element of the calculation of operating subsidy.

Part B. Dwelling Rental Income

Note: Except where otherwise indicated, round all entries in Part B to the nearest two (2) decimal places.

Line 01. Enter the total net dwelling rental charges (recurring monthly dwelling rent less the utility reimbursements) for units occupied by eligible lower-income families, rounded to the nearest dollar, from the Rent Roll for the first day of the month immediately preceding the month which is six months before the first day of the Requested Budget Year. However, if a change in the total of the Rent Rolls has occurred in a subsequent month which is before the beginning of the Requested Budget Year, and before the submission of the Requested Budget Year calculation of operating subsidy eligibility, the PHA may use the latest changed Rent Roll. In the space provided, indicate the date of the Rent Roll used. The rent roll will not reflect decreases resulting from the PHA's implementation of optional earned income exclusions; see 24 CFR 990.109(b)(2)(iii) and 24 CFR 5.609. The PHA must reflect changes in the rent roll due to changes in supply of utilities; see 24 CFR 990.109(b)(4).

Line 02. Enter the number of units occupied by eligible lower-income families as of the date of the Rent Roll used in Part B, Line 01.

Line 03. Enter the quotient of dividing Part B, Line 01 by Line 02. The PHA must reflect changes in the rent roll due to changes in supply of utilities; see 24 CFR 990.109(b)(4).

Line 04. Enter Part B, Line 03 from the last approved form HUD-52723 for the year prior to the Requested Budget Year. i.e., if the Calculation of Operating Subsidy is being prepared for a PHA fiscal year that ends June 30, 2003, the amount on Part B, Line 03 from the latest approved form HUD-52723 for the PHA fiscal year that ends June 30, 2002, would be entered on this line. The PHA must reflect changes in the rent roll due to changes in supply of utilities; see 24 CFR 990.109(b)(4).

Line 05. Enter Part B, Line 04 from the last approved form HUD-52723 for the year prior to the Requested Budget Year. The PHA must reflect changes in the rent roll due to changes in supply of utilities; see 24 CFR 990.109(b)(4).

Line 06. Enter the average for three years of the Average monthly dwelling rental charge per unit. This amount is the sum of (Part B, Line 03, Line 04, and Line 05) divided by three.

Line 08. Enter the lesser of Part B, Line 03 and Line 07. **Note:** The difference between Part B, Line 03 and Line 08 multiplied by the number of unit months available, the rental income change factor and the projected occupancy percentage is retained rental income that must be reflected in the PHA plan for resident related improvements and services.

Line 09. After the preprinted "1." enter, as a decimal, the rental income adjustment factor percentage for the subject fiscal year. (See 24 CFR 990.109). For example, 3 percent would be entered as .03 and would result in a rental income adjustment factor of 1.03.

Line 10. Enter the product of Part B, Line 08 multiplied by Line 09. If the PHA has a new project that will reach EIOP during the subject fiscal year refer to 24 CFR 990.109(c).

Line 11. Enter the Projected Occupancy Percentage determined in accordance with 24 CFR Part 990.109(b)(6) and the instructions of form HUD-52728, PHA Occupancy Percentage for a Requested Budget Year.

Part C. Non-dwelling Income

Note: Except where otherwise indicated, all entries in Part C must be Per Unit Per Month (PUM) amounts, rounded to the nearest two (2) decimal places, derived by dividing the corresponding dollar amounts by the UMAs shown in the heading.

Line 01. Enter an estimate of other income for the subject fiscal year as defined in 990.102.

Line 03. Subtract Part C, Line 02 from Part A, Line 14 and enter the difference. Enter a negative amount in brackets.

Note: All remaining entries (Part C, Line 04 thru Part H, Line 12) must be whole dollar amounts rounded to the nearest dollar.

Line 04. Enter the product of Part C, Line 03 multiplied by the UMAs shown in the heading, Section 1, e.

Part D. Add-ons for Costs Attributable to Changes in Federal Law or Regulation.

Lines 03-08. Enter the amounts, if any, of additional costs resulting from changes in Federal law or regulation, as provided in 24 CFR Part 990.108(c). Do not duplicate amounts previously incorporated in the Allowable Expense Level or to be incorporated in the Allowable Expense Level in the subject fiscal year (i.e., amounts entered on Part A, Line 05 of a form HUD-52723). **Complete documentation must be submitted to support all amounts claimed on Part D, Lines 03 thru 08.** Line 03, Family Self Sufficiency Program, FSS costs incurred under 24 CFR 984 are entered as authorized in the annual inflation factor notice. Line 04,

Energy add-on for loan amortization, see 24 CFR 990.107(f)(2). Line 05, Unit Reconfiguration, see 24 CFR 990.108(d). Line 06, Non-Dwelling Units, see 24 CFR 990.108(b)(2) and 990.108(e)(2). Line 07 Long-term Vacant Units, see 24 CFR 990.108(b)(3). Line 08 Phase Down for Demolitions, see 24 CFR 990.114.

Line 09. Enter the number of occupied units as of the rent roll date from Part B, Line 02.

Line 10. Enter the number of units occupied by PHA employees who are not otherwise eligible for such housing and therefore are not included in the units on Part D, Line 09.

Line 11. Enter the number of units occupied by police officers and other security personnel who are not otherwise eligible for such housing and therefore are not included in the occupied units on Part D, Line 09.

Line 14. Leave blank unless specific instructions are provided by HUD.

Part E. Calculation of Operating Subsidy Eligibility Before Year-End Adjustments.

Line 01. Enter the total of Part C, Lines 04 and Part D, Line 15. (Add amounts shown **without** brackets and subtract amounts shown **with** brackets.)

Line 02. Enter the actual costs chargeable to the management phase of the PHA's owned rental housing projects for all audits performed by an Independent Auditor not funded in a prior fiscal year. If an amount is entered on Part A, Line 12, enter Part A, Line 12 times the number of unit months available, Section 1, e.

Part F. Calculation of Operating Subsidy Approvable for Subject Fiscal Year.

This part is used to make various adjustments to the operating subsidy eligibility determined in Part E, including adjustments to prior years' operating subsidy to be effected or funded during the subject fiscal year and additional operating subsidy eligibility (e.g., periodic set-asides for specific purposes) approvable during the subject fiscal year. Lines 10 thru 12 are used by the HUD Field Office to reconcile the total amount of operating subsidy approvable in the subject fiscal year (Line 09) with the amount of operating subsidy that is obligated.

Note: Never revise the lines in Part F (Lines 01 thru 12) after the end of the subject fiscal year.

Line 01. Enter the total of prior years' utility adjustments which will be included in the amount of operating subsidy approved during the subject fiscal year. The amount and fiscal year of each individual adjustment must be shown under Section 3. Enter a net amount owed HUD in brackets.

Line 02. Enter the amount of any additional operating subsidy eligibility (e.g., periodic set-asides for specific purposes or special funding distributions for the subject fiscal year). Identify all such amounts here or under Section 3.

Line 03. Enter any amount of operating subsidy eligibility for a prior fiscal year that was not funded (obligated) by HUD and will be obligated in the subject fiscal year. Identify under Section 3 the fiscal year not fully funded and the reason.

Line 04. Enter any HUD discretionary adjustments that will be effected during the subject fiscal year.

Lines 05 and 06. Enter any other adjustments to operating subsidy eligibility as directed by HUD not reflected in Part F, Line 01 or Line 04, that will be effected during the subject fiscal year. Enter an adjustment owed HUD (downward adjustment) in brackets.

Line 07. Enter the unfunded portion (100 percent minus the applicable percentage) of the subject year's eligibility (Part E, Line 03) in brackets. If, however, Part E, Line 03 is operating subsidy eligibility for IA costs only, do not make an entry on this line.

Line 08. Enter the total of Part F, Lines 01 thru 07. (Add amounts shown without brackets and subtract amounts with brackets.)

Lines 10 thru 12 are to be used by the HUD Field Office only.

Line 10. Enter the amount, if any, of operating subsidy approvable for the subject fiscal year (Part F, Line 08) which is not being funded (obligated) at this time (e.g., because sufficient funds have not been subassigned to the Field Office).

Line 11. Enter the amount, if any, of operating subsidy funds obligated in excess of the amount approvable for the subject fiscal year (Part F, Line 09) which cannot be deobligated at this time .

Line 12. Total of Part F, Lines 09 thru 11. (Add amounts shown without brackets and subtract amounts shown with brackets.) The amount entered on this line must be the same as the amount obligated in the corresponding Operating Budget, form HUD-52564 (or a letter of intent, when authorized by HUD Headquarters). Enter the appropriation symbol from which this subsidy will be paid. If this amount is being paid from more than one appropriation enter each appropriation and the dollar amount.

Part G. Memorandum of Amounts Due HUD, Including Amounts on Repayment Schedules.

This part is used to maintain an ongoing record of all amounts owed to HUD by a PHA which are related to operating subsidy payments for the projects covered by this form. All amounts owed HUD must be identified under "Remarks". In most cases, a formal repayment (recovery) schedule should be established and maintained on file with this form.

Line 01. Enter the total amount owed HUD at the end of the previous fiscal year, as shown on Part G, Line 04 of the latest approval for the previous fiscal year.

Line 02. Enter any part of the amount shown on Part G, Line 01 that has been collected or is reflected as a reduction in the amount of operating subsidy approvable in Part F. Identify individual amounts under Section 3.

Line 03. Enter the total of any additional amounts determined to be due HUD, including any amount entered on Part F, Line 11. (Do not duplicate amounts already included in the amount shown on Part G, Line 01.) Identify the individual amounts making up the total under Section 3.

Line 04. Enter the total of Part G, Lines 01 thru 03. (Add amounts shown **without** brackets and subtract amounts shown **with** brackets.) Identify the individual amounts making up the total under Section 3.

Adjustments

Mandatory Utility Adjustment. (Reference: 24 CFR Part 990.110(c)) Except when operating subsidy was approved solely for the cost of an audit, the utility adjustment is mandatory. The Mandatory Utility Adjustment for rates and consumption, based on actual experience for a fiscal year, is calculated on form HUD-52722-B, Adjustment for Utilities Consumption and Rates. The dollar amount of the utility adjustment calculated on form HUD-52722-B is entered on Part H, Line 02 of the revised copy of this form for the fiscal year to which the utility adjustment applies (i.e., the subject fiscal year). Copies of form HUD-52722-B and the revised form HUD-52723 must be submitted **within 45 calendar days after the end of the PHA fiscal year**.

Part H. Calculation of Adjustments for Subject Fiscal Year.

Note: This part is completed only after the subject fiscal year has ended. It is used to recalculate the operating subsidy eligibility for the subject fiscal year in order to reflect the mandatory utility and HUD discretionary adjustments. It is important to note that all individual adjustments relating to a particular PHA fiscal year are reflected in Part H of the copy of this form covering the same fiscal year; not in Part H of the form submitted for a subsequent fiscal year. However, the Utility adjustment calculated on Part H, Line 07, or Line 11 if it is a prorated year, must be included in Part F, Line 01 of the copy of this form prepared for the PHA fiscal year in which the adjustment is actually effected (i.e., reflected in the amount of operating subsidy approved in an operating budget or

letter of intent). HUD discretionary adjustments previously authorized for Part A, Line 01 thru Part E, Line 03 and calculated on Part H, Line 08, or Line 12 if it is a prorated year, must be included in Part F, Line 04 of the copy of this form prepared for the PHA fiscal year in which the adjustment is actually effected.

Utility Adjustments are entered using Line 02 of this part. No other adjustments are to be made unless specific instructions are provided by HUD.

Line 01. Indicate the types of adjustments that are reflected on this form and will be included in the net adjustment shown on Part H, Line 06.

Line 02. Enter the amount of the utility adjustment calculated on form HUD-52722-B, Adjustment for Utility Consumption and Rates, covering the subject fiscal year.

Line 03. Enter the total of Part E, Lines 01 and Part H, Line 02. (Add amounts shown **without** brackets and subtract amounts shown **with** brackets.)

Line 04. Enter the greater of Part E, Line 02 or Part H, Line 03. If less than zero, enter zero (0).

Line 05. Enter the amount shown on Part E, Line 03 of the latest submission of this form for the subject fiscal year **that was approved during the subject fiscal year. Do not use the amount shown on Part E, Line 03 of this revision.**

Line 06. Subtract Part H, Line 05 from Line 04 and enter the difference. Enter a negative amount in brackets.

The following lines are to be completed only if the subject year is prorated.

Line 09. Enter the unfunded portion (100 percent eligibility adjusted by the applicable proration percentage) of Part H, Line 07 in brackets if Part H, Line 07 is positive. If Part H, Line 07 is in brackets, enter the unfunded portion as a positive number.

Line 10. Enter the unfunded portion (100 percent eligibility adjusted by the applicable proration percentage) of Part H, Line 08 in brackets if Part H, Line 08 is positive. If Part H, Line 08 is in brackets, enter the unfunded portion as a positive number.